

## Article - Tax - Property

[\[Previous\]](#)[\[Next\]](#)

§6.5–201.

(a) Beginning in fiscal year 2019 and each fiscal year thereafter, the State shall pay to each county an amount equal to the county property tax rate multiplied by the assessed value, as determined by the Department, of the State forests, State parks, and wildlife management areas in the county that are exempt from the property tax under § 7–210 of this article.

(b) (1) Except as provided in paragraph (2) of this subsection, land that is part of a State forest, State park, or wildlife management area at any time during a fiscal year and exempt from the property tax under § 7–210 of this article shall be included when calculating the amount that the State shall pay a county under subsection (a) of this section.

(2) The following may not be included when calculating the amount that the State shall pay a county under subsection (a) of this section:

(i) property that is subject to property tax under § 6–102 of this article;

(ii) property that is exempt from property tax in accordance with § 7–501 of this article;

(iii) State property for which a payment in lieu of tax agreement is in effect under § 7–211(c) or § 7–501 of this article; or

(iv) the portion of Deep Creek Lake State Park that is attributable to payments required under § 5–215 of the Natural Resources Article.

[\[Previous\]](#)[\[Next\]](#)